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NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED AUG 13, 1999

UNITED STATES OF AMERICA	) No. 98-16682
Plaintiff-Counter-defendant Appellee	) D.C. No. CV-93-919 EHC
v.	)
	)MEMORANDUM[1]
INTERNATIONAL TAX STRATEGIES, in its capacity as trustee of Betach LT01 Trust and Chach LT01 Trust; JIMMY C. CHISUM	)
Defendants	)
and	)
JOSEPH G. STEPARD, MALANIA M. STEPARD; JOHN P. WILDE; EILEEN LIPARI	)
Defendants-counter	)

Appeal from the United States District Court
for the District of Arizona
Earl H. Carroll, District Judge, Presiding

1 This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

Submitted August 10, 1999[2]

Before: BROWNING, SCHROEDER, and PREGERSON, Circuit Judges.

Joseph and Malania Stepard appeal pro se the district court's orders denying their motions challenging the district court's order foreclosing on the Stepards' property and reducing to judgment federal tax assessments for their non-payment of federal income tax for tax years 1981-85.

We affirm the district court's decree of foreclosure allowing enforcement of federal tax liens on the Stepards' property and finding the tax liens valid, because the district court properly concluded the subject trusts and alleged transfers of ownership were invalid, after finding that the trusts were alter egos for the Stepards. See *G.M. Leasing Corp. v. United States*, 429 U.S. 338 (1977); *Towe Antique FordFoundation v. I.R.S.*, 999 F.2d 1387, 1391 (9th Cir. 1993); *Hughes v. United States*, 953 F.2d 531, 537 (9th Cir. 1992). To the extent the Stepards seek to challenge this finding, the Stepards lack standing under *Maisano v. Welcher*, 940 F.2d 499 (9th Cir. 1991), since if the property belongs to the trusts, the Stepards have no standing to appear; and if the property actually belongs to the Stepards, they lose their argument that ownership was transferred to valid trusts. Id at 501.

The district court also did not err by denying the Stepards' motion to so aside default judgments, and the district court did not err by denying the Stepards' Fed. R. Civ. P. 59(e) and 60(b) motions to alter or amend judgment for lack of subject matter jurisdiction over them.[3]

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2 The panel unanimously finds this case suitable for decision without oral argument. Fed. R. App. P. 34(a); 9th Cir. R. 34-4.

3 Eileen Lipari and John Wilde appeal the denial of their motion to intervene as trustees for the Stepards Trusts. The Stepards had transferred ownership of their property to International Tax Strategies and to Jo-Mal Trust. The district court determined these conveyances were fraudulent and we

Accordingly, the district court's orders are

AFFIRMED.

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conclude Lipari and Wilde lack standing affirm its conclusion that the trustees may not seek to block the foreclosure. See Maisano v. Welcher, 940 F.2d 499 (9th Cir. 199 1